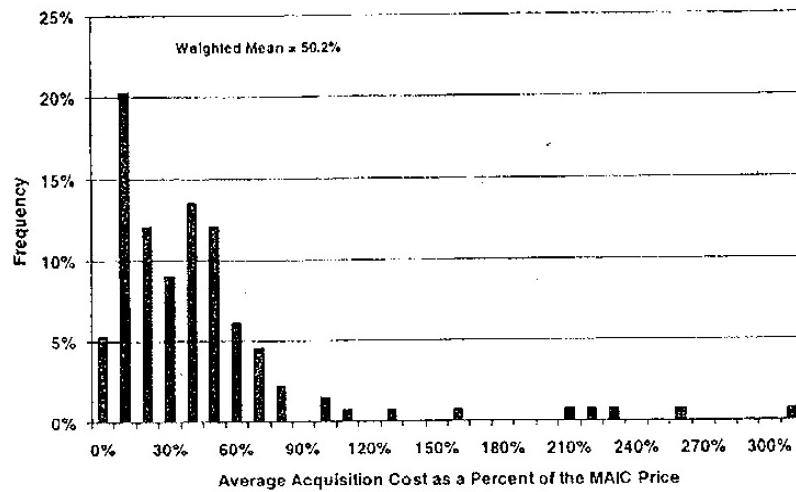


Exhibit 34-2

*State of California ex rel. Ven-A-Care of the Florida Keys, Inc. v.
Abbott Labs, Inc. et al., Civil Action No. 03-11226-PBS*

**Exhibit to the November 25, 2009 Declaration of Philip D. Robben
in Support of Defendants' Joint Motion for Partial Summary Judgment**

Chart A.4 Acquisition Cost by Drug Product
Multi Source Drug Products with a MAIC Price
(Based on External Invoices Only)



Appendix B. Results from Previous Acquisition Cost Studies

The following table displays results from acquisition cost surveys performed by Myers and Stauffer LC and the Office of the Inspector General (OIG). Study results from other states have been consistent with the findings presented in the current study.

Table B.1 Results from Previous Studies of Pharmaceutical Acquisition Cost

Year of Study	Location	Source	Average Discount from AWP	
			Single Source Drugs	Multi-Source Drugs
1990	Wyoming	Myers and Stauffer LC	16.0%	N/A
1996	North Carolina	Office of the Inspector General – U.S. Department of Health and Human Services ^A	16.9%	45.2%
1996	California	Office of the Inspector General – U.S. Department of Health and Human Services ^B	17.5%	41.4%
1997	Eleven-State National Sample	Office of the Inspector General – U.S. Department of Health and Human Services ^C	10% to 20%	42.5%
1998	Arkansas	Myers and Stauffer LC	17.3%	62% (Drugs with an Federal Upper Limit (FUL)) ^D
1998	Kentucky	Myers and Stauffer LC	19.2%	72% (Drugs with no FUL)
1998	Wyoming	Myers and Stauffer LC	17.0%	73% (Drugs with no FUL)
1999	Utah	Office of the Inspector General – U.S. Department of Health and Human Services (in association with the Utah Dept. of Health) ^E	18.4%	60.1%
1999	Louisiana	Myers and Stauffer LC	17.4%	70% (Drugs with an FUL) / 33% (Drugs without an FUL)
1999	Kentucky	Myers and Stauffer LC	17.1%	62% (Drugs with an FUL) / 31% (Drugs without an FUL)
2000	Kentucky	Myers and Stauffer LC	18.1%	79% (Drugs with an FUL) / 39% (Drugs without an FUL)
2001	Arkansas	Myers and Stauffer LC	17.8%	82% (Drugs with an FUL) / 46% (Drugs without an FUL)
2001	Eight-State National Sample	Office of the Inspector General – U.S. Department of Health and Human Services ^F	21.84% ^G	65.93% ^G
2001	Kentucky	Myers and Stauffer LC	18.3%	84% (Drugs with an FUL) / 56% (Drugs without an FUL)

A. Office of the Inspector General (OIG) Report No. A-06-05-00071, September 4, 1996.

B. Office of the Inspector General (OIG) Report No. A-06-95-00062, May 31, 1996.

C. Office of the Inspector General (OIG) Report No. A-06-97-0011, August 4, 1997. The states in the sample were California, Delaware, District of Columbia, Florida, Maryland, Missouri, Montana, Nebraska, New Jersey, North Carolina, and Virginia.

D. The OIG study did not specifically address the issue of brand name drug product acquisition cost, but rather cited a June 1995 study by Baron's.

E. The Myers and Stauffer studies differentiate multi-source drug products by the existence of a federal upper limit (FUL) price.

F. Office of the Inspector General (OIG) Report Nos. A-06-99-00035 and A-06-99-00036.

G. Office of the Inspector General (OIG) Report Nos. A-06-00-00023 and A-06-01-00053. The states in the sample were Montana, Florida, Colorado, Indiana, Texas, Washington, West Virginia, and Wisconsin. Based on a preliminary review of the OIG report, Myers and Stauffer has concerns regarding the classification drugs deemed to be "brand" for purposes of the OIG report. Accordingly, caution is advised in the interpretation of the OIG's findings.

Table of Exhibits

- Exhibit 1 Initial Letter from California Department of Health Services
- Exhibit 2 Initial Letter from Myers and Stauffer LC for Acquisition Cost Survey (November Invoices)
- Exhibit 3 Acquisition Cost Summary by Pharmacy – Single Source and Multi-Source Drug Products
- Exhibit 4 Acquisition Cost Summary by Drug – Top 200 Single Source Drug Products
- Exhibit 5 Acquisition Cost Summary by Drug – Top 200 Multi-Source Drug Products without an FUL
- Exhibit 6 Acquisition Cost Summary by Drug – Top 200 Multi-Source Drug Products with an FUL
- Exhibit 7 Acquisition Cost Summary by Drug Labeler (as a Percent of the AWP)
- Exhibit 8 Acquisition Cost Summary by Drug Labeler (as a Percent of the Direct Price)
- Exhibit 9 Statistical Summary of Acquisition Costs as a Percent of the AWP – Single Source Drug Products
- Exhibit 10 Statistical Summary of Acquisition Costs as a Percent of the AWP – Single Source Drug Products not Paid with a Direct Price
- Exhibit 11 Statistical Summary of Acquisition Costs as a Percent of the AWP – Single Source Drug Products Paid with a Direct Price
- Exhibit 12 Statistical Summary of Acquisition Costs as a Percent of the AWP – Multi-Source Drug Products without an FUL
- Exhibit 13 Statistical Summary of Acquisition Costs as a Percent of the AWP – Multi-Source Drug Products with an FUL
- Exhibit 14 Statistical Summary of Acquisition Costs as a Percent of the AWP – Multi-Source Drug Products without an FUL and not Paid with a Direct Price
- Exhibit 15 Statistical Summary of Acquisition Costs as a Percent of the AWP – Multi-Source Drug Products without an FUL and Paid with a Direct Price
- Exhibit 16 Statistical Summary of Acquisition Costs as a Percent of the Direct Price – Single Source Drug Products Paid with a Direct Price

- Exhibit 17 Statistical Summary of Acquisition Costs as a Percent of the Direct Price – Multi-Source Drug Products without an FUL and Paid with a Direct Price
- Exhibit 18 Statistical Summary of Acquisition Costs as a Percent of the FUL -- Multi-Source Drug Products with an FUL Price
- Exhibit 19 Statistical Summary of Acquisition Costs as a Percent of the California MAIC Price – Multi-Source Drug Products without an FUL

Exhibit 1

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF HEALTH SERVICES

714 P STREET, ROOM 1253
P.O. BOX 942732
SACRAMENTO, CA 94234-7320
(916) 654-0391

GRAY RAYIS, GOVERNOR



TO: MEDI-CAL PHARMACY PROVIDERS

SUBJECT: SENATE BILL 393-STUDY OF THE ADEQUACY OF MEDI-CAL
PHARMACY REIMBURSEMENT RATES, INCLUDING THE COSTS OF
PRESCRIPTION DISPENSING AND PRODUCT ACQUISITION

Recently enacted legislation (Senate Bill 393, Statutes of 1999), requires the Department of Health Services to conduct a study of the adequacy of Medi-Cal pharmacy reimbursement rates, including the costs of prescription dispensing and product acquisition.

The Department has chosen to contract with the firm of Myers and Stauffer, LC, Certified Public Accountants, to perform the survey and analysis. Myers and Stauffer have extensive experience in performing pharmacy cost studies and analysis. This survey is the initial step in this study. The answers that you provide to the survey will help the Department correctly assess the adequacy of the professional fee paid to Medi-Cal pharmacy providers.

The Department has selected your pharmacy to represent a significant number of the 6,000 Medi-Cal provider pharmacies in California. Also, as part of your Medi-Cal pharmacy provider agreement, you have agreed to provide information, such as responses to this survey, to the Department upon request. Therefore, it is of the utmost importance to accurately complete this survey in its entirety and to supply requested invoices to Myers and Stauffer by the deadline.

The accuracy of the results depends on your participation. Myers and Stauffer will protect the confidentiality of the information you submit. Should you have any questions with the survey or the process, Myers and Stauffer will provide needed assistance through their toll-free telephone help line.



Do Your Part to Help California Save Energy. To learn more about saving energy, visit the following web site:
<https://www.consumerelectricitycenter.org/flex/index.html>

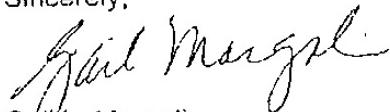
Exhibit 1

Medi-Cal Pharmacy Provider
Page 2

As the administrators and the providers of one of the country's largest prescription drug programs, the Department has a shared responsibility to carry out this project in the most accurate manner possible.

If you have any questions regarding the information in this letter, please contact Mr. Roberto B. Martinez, Chief of the Medi-Cal Policy Division, at (916) 657-1542.

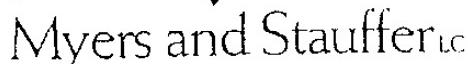
Sincerely,



Gail L. Margolis
Deputy Director
Medical Care Service

Enclosure

cc: Mr. Roberto B. Martinez, Chief
Medi-Cal Policy Division
Department of Health Services
714 P Street, Room 1561
P.O. Box 942732
Sacramento, CA 94234-7320


Myers and Stauffer LC

Certified Public Accountants

October 1, 2001

Dear Pharmacy Owner or Manager:

The California Department of Health Services has contracted with Myers and Stauffer LC to conduct dispensing cost and acquisition cost surveys as part of the on-going process to evaluate Medicaid fees for prescription medications in the state of California. A random sample of pharmacy providers has been selected to participate in the surveys. Your pharmacy has been selected and we are requesting your participation in both surveys according to the following directions:

Dispensing Cost Survey

1. Complete and return the enclosed "Medi-Cal Pharmacy Cost Report." Please review the survey instructions.
2. Retain a copy of the completed survey forms for your records.
3. For your convenience, we will complete a portion of the survey for you upon receipt of your business federal income tax return (Forms 1065, 1120, 1120S or Schedule C of Form 1040 and accompanying schedules). If you choose this option, you will still need to complete the following sections of the cost report prior to submission:
 - a. Pages 1 and 2 – Pharmacy attributes and other information
 - b. Page 3 – Line 1 (column 1) – prescription sales, and line 3 (columns 1 and 2) – prescription area and total store area.
 - c. Page 4 – Personnel costs – complete lines 31-45, all columns
 - d. Section III – Pharmacy Prescription Charges Survey
4. If your financial statements or tax return have not been completed for your most current fiscal year, please file a cost report using your prior year's financial statements (or tax return) and the corresponding prescription data for that year. The data will be adjusted accordingly.

420 Nichols Road • Kansas City, Missouri 64112
(816) 968-1960 • (800) 374-6858 • FAX (816) 968-1970

Acquisition Cost Survey

1. Submit to Myers and Stauffer all drug purchase invoices from your wholesale drug supplier(s) for the dates November 1 through November 30, 2000.
2. Submit all invoices for drug purchases from brand name as well as generic pharmaceutical manufacturers and/or suppliers for the dates November 1 through November 30, 2000.
3. Please send copies of invoices. Submitted documents will not be returned.

It is very important that all pharmacies cooperate fully by filing an accurate cost report and submitting the requested drug purchase invoices. Please submit all requested information no later than November 30, 2001 to:

Myers and Stauffer LC
Certified Public Accountants
420 Nichols Road
Kansas City, Missouri 64112

All cost reports will be reviewed by experienced staff at Myers and Stauffer LC. If this review yields any need for additional inquiries, you will be contacted by letter or telephone. At a later date, a limited sample of pharmacies will be selected for an on-site field examination. If your pharmacy is chosen for a field examination, you will be notified by letter.

Reports generated from this study may be used as a basis for determining future reimbursement paid under the Medicaid program. All information submitted will be held in strict confidence. If you have any questions, please call toll free at 1-800-374-6858. Your cooperation in providing the information for this study is greatly appreciated.

Sincerely,



T. Allan Hansen
Project Manager

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Average Acquisition Cost as Percent of the AWP	Without FUL		With FUL	
						G	H	I	J
A	B	C	D	E	F				
0000	CHN	X		186	82.9%	65	60.2%	21	12.1%
0010	IND	X		96	83.5%	26	48.7%	30	11.0%
0031	CHN	X		898	83.3%	295	66.2%	154	12.8%
0036	CHN	X		171	82.1%	87	54.4%	36	10.8%
0043	CHN	X	X	139	84.9%	67	67.4%	31	12.9%
0064	CHN	X		257	84.7%	128	65.1%	62	12.9%
0132	IND	X		283	82.9%	115	57.0%	48	11.3%
0225	IND	X		384	83.0%	141	56.5%	65	13.7%
0226	CHN	X		731	83.4%	277	61.1%	160	12.5%
0235	CHN	X	X	162	84.8%	71	72.3%	18	11.7%
0238	CHN	X	X	166	85.0%	91	60.3%	39	14.3%
0258	IND	X		129	82.6%	45	50.9%	17	18.9%
0262	CHN		X	471	85.0%	161	65.2%	118	26.4%
0308	CHN	X	X	158	84.9%	72	69.4%	29	13.2%
0309	CHN	X	X	1,236	84.9%	441	61.0%	246	23.4%
0311	CHN	X	X	85	84.8%	44	73.5%	10	10.5%
0318	IND	X		83	82.5%	19	41.4%	3	24.4%
0321	CHN	X	X	88	85.0%	53	67.3%	19	16.2%
0340	CHN	X		217	84.8%	103	65.7%	40	12.1%
0341	CHN	X		306	82.1%	119	51.6%	59	14.1%
0360	IND			66	84.5%	26	50.5%	18	11.9%
0377	IND	X		136	81.9%	42	57.6%	23	14.9%
0416	IND	X		15	77.6%	3	74.4%		
0441	CHN	X		580	83.3%	224	57.3%	125	11.5%
0443	IND			162	82.3%	46	68.0%	20	18.4%
0464	IND	X		164	82.3%	55	71.4%	9	24.7%
0466	IND	X		50	83.8%	29	70.3%	17	19.1%
0483	IND	X		631	82.3%	168	66.3%	72	14.3%
0495	IND	X		58	83.4%	15	75.0%	6	14.5%
0496	CHN	X	X	55	84.9%	19	72.8%	8	7.8%
0540	INST			144	80.1%	43	43.1%	20	15.1%
0541	IND	X		102	82.8%	32	79.9%	9	18.1%
0552	IND	X		172	84.1%	67	62.5%	30	11.4%
0611	CHN	X		375	83.3%	79	57.3%	44	11.9%
0626	CHN	X		138	84.7%	60	67.2%	25	10.1%
0643	CHN	X		312	83.1%	113	58.4%	90	14.5%
0652	CHN	X		432	83.2%	155	66.7%	72	14.0%
0685	IND	X		34	82.7%	30	61.1%	12	14.5%
0714	CHN	X		421	81.5%	100	67.6%	30	13.1%
0726	CHN	X	X	816	84.8%	300	57.9%	140	23.7%
0737	IND	X		137	82.5%	69	75.2%	14	9.7%
0746	IND			263	83.0%	63	79.4%	3	48.3%
0784	CHN			745	85.0%	249	62.5%	166	21.7%
0802	IND	X		22	85.8%	43	43.4%	37	18.7%
0819	IND	X		93	84.0%	17	68.5%	7	14.3%
0822	IND	X		200	82.9%	102	64.8%	39	12.4%
0824	CHN	X		57	85.4%	27	71.5%	10	12.1%
0890	CHN	X		773	82.2%	339	51.5%	175	12.2%
0895	IND	X		125	82.6%	62	56.5%	28	11.1%
0932	IND			286	82.9%	70	70.5%	24	13.7%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		With FUL	
						Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations
A	B	C	D	E	F	G	H	I	J
0943	CHN	X		506	83.2%	194	56.3%	99	12.5%
0959	IND	X		97	82.4%	52	60.4%	31	15.6%
1002	IND	X		156	83.1%	59	68.0%	33	18.5%
1039	INST			409	81.6%	128	66.8%	55	14.3%
1047	CHN	X	X	1,092	84.9%	374	66.0%	262	26.3%
1050	CHN			887	81.5%	239	71.5%	98	15.2%
1062	CHN	X	X	801	83.1%	326	57.8%	163	11.9%
1076	IND	X		66	84.0%	6	82.6%	2	14.4%
1109	CHN	X		302	82.1%	146	52.6%	67	11.8%
1121	IND	X				10	11.4%	6	9.4%
1162	CHN	X	X	701	83.9%	191	60.9%	95	12.8%
1199	IND	X		90	81.8%	30	51.6%	12	17.1%
1209	CHN	X		556	84.9%	177	64.5%	110	26.4%
1264	CHN	X	X	132	84.8%	52	65.1%	16	11.6%
1266	IND	X		125	82.7%	22	81.1%		
1274	CHN			183	84.9%	65	64.7%	35	14.4%
1285	IND	X		73	83.3%	14	76.5%	7	13.7%
1295	CHN	X		99	85.3%	46	67.0%	17	10.9%
1308	INST			137	81.6%	45	56.6%	27	8.4%
1312	IND	X		1	83.3%	1	68.7%		
1313	CHN	X		59	85.0%	19	71.8%	9	6.3%
1327	IND	X		312	82.9%	138	65.3%	45	11.5%
1345	CHN	X		464	85.0%	160	61.7%	101	24.8%
1430	CHN	X	X	543	83.3%	213	63.8%	74	12.1%
1458	CHN	X		370	83.3%	133	54.4%	70	13.2%
1507	CHN	X	X	276	84.8%	108	70.9%	45	13.3%
1563	IND	X		117	83.1%	48	66.6%	29	10.4%
1569	CHN	X	X	667	83.3%	195	64.6%	95	11.0%
1570	IND	X		158	83.4%	59	69.4%	12	10.6%
1593	CHN	X		311	85.1%	120	64.3%	53	14.9%
1594	IND	X		33	83.7%	7	52.7%	9	11.5%
1604	CHN	X		508	83.4%	195	54.0%	97	12.3%
1629	IND	X		134	82.4%	37	62.4%	15	12.0%
1637	IND			87	85.1%	28	54.3%	21	9.8%
1654	IND			252	82.8%	91	71.4%	24	10.6%
1674	INST			136	81.9%	18	77.6%	1	28.2%
1675	CHN	X	X	1,045	84.9%	379	67.4%	195	22.3%
1683	CHN	X		764	83.3%	232	62.3%	123	12.1%
1685	IND	X		18	81.2%	3	80.0%		
1717	CHN	X		706	83.2%	263	54.2%	143	12.2%
1730	CHN	X		489	83.2%	140	62.1%	91	10.5%
1756	CHN	X		506	83.2%	131	65.2%	65	11.9%
1767	CHN	X		553	83.3%	171	60.8%	81	11.7%
1788	IND	X		144	82.8%	40	60.2%	23	13.5%
1812	IND	X		268	84.0%	101	68.5%	53	17.4%
1813	CHN			901	84.9%	276	62.8%	220	25.1%
1821	IND	X		44	84.2%	17	62.8%	15	13.3%
1823	CHN	X		152	85.0%	73	67.0%	34	10.4%
1828	CHN	X		536	85.0%	184	61.9%	113	26.6%
1834	CHN	X	X	99	84.8%	52	69.4%	20	13.7%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Average Acquisition Cost as Percent of the AWP		Without FUL		With FUL	
				Number of Observations	Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP
A	B	C	D	E	F	G	H	I	J
1856	IND	X		65	84.1%	24	74.1%	8	18.6%
1887	CHN	X		377	84.9%	158	65.4%	114	23.8%
1907	CHN	X		665	83.3%	253	57.4%	141	10.7%
2009	IND	X		362	82.6%	122	65.3%	44	11.5%
2029	CHN			747	85.0%	254	63.9%	130	27.0%
2044	CHN	X		131	85.0%	69	65.9%	20	15.2%
2055	CHN	X		258	83.3%	72	57.1%	48	13.4%
2057	IND			105	83.3%	28	52.2%	14	9.3%
2066	IND	X		194	82.5%	42	76.0%	19	16.3%
2067	CHN	X		741	84.9%	224	64.5%	149	22.2%
2081	CHN	X		530	83.2%	174	60.2%	92	11.4%
2105	CHN	X	X	1,214	83.4%	339	60.3%	180	12.8%
2107	IND	X		4	80.8%				
2108	IND			77	82.1%	28	64.6%	16	18.8%
2137	IND	X		232	83.0%	115	66.0%	31	14.2%
2169	IND	X		71	85.0%	8	78.5%	2	3.4%
2176	IND	X		159	82.8%	44	62.4%	5	24.3%
2187	CHN			1,301	84.9%	505	62.6%	258	23.7%
2268	IND	X		272	81.7%	116	62.9%	39	13.5%
2314	IND	X		33	83.2%	10	61.2%	9	7.3%
2333	INST			332	81.3%	157	62.0%	79	9.2%
2336	IND	X		189	82.3%	74	65.0%	33	14.9%
2343	INST			192	82.5%	74	62.9%	19	13.2%
2354	IND	X		214	82.2%	48	63.7%	13	15.6%
2410	CHN	X		391	83.2%	105	64.1%	69	12.2%
2418	IND	X		137	82.4%	50	61.9%	30	11.9%
2422	CHN	X		374	82.3%	118	67.4%	62	12.9%
2428	IND	X		178	83.7%	86	63.3%	37	11.4%
2432	IND	X		53	84.2%	27	79.5%	6	10.2%
2437	CHN	X		515	85.0%	211	60.8%	140	23.7%
2438	IND	X		228	82.2%	84	64.4%	19	12.4%
2545	CHN	X		294	82.2%	98	48.2%	43	12.0%
2558	CHN	X	X	221	84.9%	89	63.1%	43	14.1%
2563	IND	X		195	83.8%	84	60.6%	51	11.0%
2566	IND	X		162	82.2%	55	66.5%	27	16.1%
2580	CHN	X	X	106	85.3%	48	64.4%	16	11.7%
2613	IND	X		227	84.1%	77	63.7%	16	20.5%
2635	CHN	X		112	82.1%	26	76.9%	13	12.3%
2672	IND	X		45	83.7%	14	82.4%	3	7.2%
2691	CHN	X		137	84.9%	63	65.3%	32	13.4%
2692	CHN	X		969	84.9%	384	64.6%	182	24.7%
2698	CHN	X	X	165	84.8%	81	64.2%	47	13.5%
2708	IND	X		206	82.9%	64	68.1%	28	14.3%
2709	CHN	X		914	85.0%	331	61.7%	152	25.7%
2711	CHN	X		1,087	85.0%	415	65.7%	300	23.1%
2714	IND	X		215	82.0%	71	67.4%	37	15.8%
2730	CHN	X		95	85.2%	32	57.4%	17	14.2%
2738	CHN	X		500	83.0%	191	60.7%	107	12.7%
2749	CHN	X		280	82.1%	112	57.7%	63	12.1%
2791	INST			91	84.0%	28	72.4%	23	15.6%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Internal Invoices		Single Source Products		Multi-Source Products						
				Number of Observations	Average Acquisition Cost as Percent of the AWP	Without FUL		With FUL				
		A	B			C	D	E	F	G	H	I
2841	CHN	X		664	85.1%	362		62.2%		187		24.1%
2846	IND	X		380	82.5%	88		69.6%		33		13.3%
2848	CHN	X	X	1,014	83.2%	321		57.1%		150		12.4%
2871	CHN	X		610	83.2%	199		54.0%		118		12.2%
2890	IND			182	82.3%	47		68.9%		22		15.7%
2910	IND	X		80	84.8%	29		66.9%		14		13.5%
2938	IND	X		75	84.2%	27		73.8%		9		8.5%
2945	CHN	X		433	83.3%	163		55.4%		120		11.6%
2970	CHN	X		707	85.0%	231		65.2%		127		24.5%
2983	IND	X		142	83.9%	29		63.6%		22		14.9%
2988	IND			253	82.4%	72		62.9%		29		13.7%
2993	IND	X		33	83.1%	17		67.4%		8		14.1%
3011	CHN			551	82.2%	237		63.4%		108		12.1%
3045	IND	X		498	82.8%	107		66.3%		49		16.4%
3115	INST			162	82.8%	54		75.7%		15		22.7%
3120	CHN	X	X	485	83.3%	167		57.2%		106		13.0%
3124	IND			348	82.0%	133		67.5%		53		11.7%
3129	CHN	X		204	84.9%	74		69.7%		44		13.0%
3152	IND	X		14	82.6%	14		68.3%		3		13.0%
3190	CHN	X	X	610	83.3%	225		58.9%		119		12.1%
3211	IND	X		116	84.1%	47		54.4%		41		15.5%
3219	IND	X		109	84.0%	52		69.3%		27		16.0%
3235	CHN	X	X	285	85.0%	136		62.0%		74		14.7%
3245	CHN	X		237	85.0%	78		56.8%		39		24.7%
3304	CHN	X		411	83.1%	146		55.0%		94		10.3%
3326	IND	X		32	83.4%	11		70.7%		4		11.6%
3348	IND	X		43	83.6%	6		73.5%		7		14.4%
3358	IND	X		118	83.6%	50		68.8%		42		15.6%
3366	INST			301	82.3%	126		63.4%		24		14.9%
3430	IND			329	82.3%	79		62.0%		40		17.3%
3438	INST			33	82.4%	27		55.8%		12		9.8%
3494	IND			16	81.2%	5		53.0%				
3522	CHN	X		616	85.0%	285		63.5%		177		22.8%
3571	IND	X		109	85.5%	39		79.2%		15		18.1%
3573	IND	X		174	82.7%	48		58.4%		26		9.9%
3575	IND	X		73	82.7%	37		51.8%		20		10.7%
3582	CHN	X		725	83.2%	246		55.8%		148		12.2%
3599	CHN	X		76	85.0%	24		71.5%		17		14.6%
3642	CHN	X		388	83.3%	150		56.4%		82		13.8%
3654	CHN	X		401	81.6%	152		65.0%		54		16.4%
3657	IND	X		13	84.1%	3		82.1%		5		10.9%
3679	CHN	X		63	84.8%	31		75.7%		11		10.1%
3785	IND			133	82.3%	47		62.0%		22		12.6%
3812	CHN	X		1,060	84.9%	402		59.2%		217		23.5%
3816	CHN	X	X	221	84.9%	76		76.7%		21		7.5%
3839	IND	X		97	84.3%	33				21		6.4%
3871	IND	X		45	85.2%	20		69.0%		5		10.2%
3884	IND	X		212	85.8%	58		72.1%		20		20.6%
3939	CHN	X	X	743	84.9%	305		57.4%		203		24.2%
3990	CHN	X	X	209	84.9%	74		75.8%		35		15.2%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		Number of Observations	Percent of the AWP
						G	H		
A	B	C	D	E	F	G	H	I	J
4009	CHN	X	X	465	83.0%	142	57.0%	74	12.0%
4015	IND	X		122	82.7%	34	59.4%	15	13.4%
4028	IND	X		75	83.9%	23	57.2%	17	16.5%
4034	IND	X		107	83.1%	52	63.5%	25	11.0%
4078	CHN	X		698	83.4%	265	67.3%	103	11.3%
4120	CHN	X		481	83.1%	156	62.5%	87	10.0%
4169	IND	X		57	83.6%	12	76.5%		
4177	IND	X		1	82.7%	4	63.6%	3	5.1%
4207	CHN	X	X	217	85.0%	90	67.7%	44	13.8%
4223	INST			239	81.5%	136	56.6%	52	10.7%
4224	CHN	X		579	83.2%	229	61.2%	94	11.1%
4229	IND	X		126	82.9%	38	57.6%	34	19.7%
4239	IND	X		79	83.4%	28	62.5%	19	10.5%
4252	CHN	X	X	1,451	85.0%	525	62.4%	244	23.5%
4261	CHN	X	X	656	83.0%	196	57.8%	93	10.5%
4271	CHN	X		348	82.9%	115	61.0%	62	10.5%
4278	IND			177	82.3%	52	65.8%	8	12.2%
4320	CHN	X		567	83.3%	188	53.3%	109	12.4%
4414	IND	X		410	82.3%	83	64.4%	18	16.4%
4426	CHN	X	X	659	83.2%	235	64.0%	136	12.5%
4441	IND	X		126	83.0%	45	63.8%	20	11.9%
4476	IND	X		208	82.8%	61	65.3%	27	12.5%
4503	CHN	X		208	84.9%	89	65.7%	30	9.6%
4507	CHN	X		653	85.0%	247	61.7%	119	25.4%
4538	IND			6	80.0%	2	80.0%	2	17.4%
4561	INST			326	81.4%	131	64.8%	68	11.6%
4586	CHN	X	X	452	83.4%	170	53.7%	106	11.0%
4620	CHN	X	X	753	85.0%	333	62.9%	189	23.4%
4624	CHN	X		232	84.8%	57	67.5%	25	13.5%
4662	IND	X		124	82.9%	40	77.6%	12	16.2%
4669	CHN	X	X	278	85.0%	128	66.3%	75	14.6%
4673	IND	X		44	84.2%	10	78.9%	10	7.2%
4686	IND	X		215	82.4%	85	68.4%	34	14.2%
4697	IND	X		74	82.9%	21	71.1%	6	23.5%
4700	CHN	X		1,033	83.2%	384	51.6%	149	12.4%
4710	IND	X		160	84.2%	34	72.4%	17	10.4%
4765	CHN			443	82.0%	152	49.5%	85	12.7%
4772	CHN	X	X	76	85.1%	29	74.2%	12	19.1%
4773	IND	X		37	82.7%	5	17.9%	5	19.2%
4776	IND	X		95	82.6%	35	70.7%	9	17.2%
4791	IND	X		258	83.6%	67	67.2%	28	14.3%
4793	CHN	X	X	114	84.2%	67	63.5%	33	14.3%
4796	CHN	X		631	83.1%	209	65.8%	103	12.1%
4846	IND	X		85	82.7%	21	80.1%	5	19.3%
4900	CHN	X	X	858	83.1%	309	63.7%	108	11.5%
4938	INST			93	80.6%	49	55.2%	21	10.6%
5014	IND	X		158	81.8%	49	55.5%	22	13.5%
5030	IND	X		88	83.8%	32	55.4%	15	12.7%
5087	IND	X		94	82.3%	26	75.3%	17	11.7%
5091	IND	X		126	82.5%	49	74.4%	29	11.6%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Internal Invoices		Single Source Products		Multi-Source Products			
				Without FUL		With FUL			
				Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations
A	B	C	D	E	F	G	H	I	J
5098	CHN	X	X	320	84.7%	153	68.0%	64	13.9%
5110	IND	X		200	82.7%	49	81.7%		
5134	CHN	X	X	154	85.1%	74	68.5%	31	9.2%
5164	CHN	X	X	862	85.0%	383	67.5%	238	25.5%
5171	IND	X		28	82.8%	5	69.2%	6	15.0%
5172	IND	X		40	82.0%	20	66.4%	3	10.4%
5185	CHN	X	X	516	85.0%	219	65.9%	133	23.6%
5202	CHN		X	1,271	84.9%	457	63.5%	224	24.4%
5244	IND	X		96	82.4%	34	68.6%	20	7.5%
5266	IND	X		171	82.8%	68	61.8%	30	10.1%
5278	IND	X		204	83.2%	95	65.8%	34	14.7%
5288	IND	X		22	83.2%	22	58.8%	8	10.4%
5293	CHN			941	84.0%	387	61.3%	187	24.2%
5300	IND			308	82.3%	54	60.9%	16	18.8%
5324	IND	X		111	84.2%	17	57.9%	18	12.9%
5329	CHN	X	X	93	84.9%	63	65.1%	25	13.0%
5351	CHN	X	X	126	85.0%	55	65.4%	18	10.7%
5375	CHN	X		604	83.1%	252	55.3%	128	10.8%
5376	CHN	X		181	84.9%	66	69.7%	30	17.5%
5386	IND	X		64	83.2%	40	59.2%	13	13.0%
5397	CHN	X		269	85.0%	129	64.0%	57	14.1%
5399	IND	X		195	82.4%	40	76.2%	12	9.8%
5423	IND	X		217	83.8%	68	71.7%	32	10.2%
5429	CHN	X	X	719	85.0%	222	63.8%	185	23.9%
5433	IND	X		182	82.5%	99	60.2%	26	8.9%
5445	CHN	X		389	83.3%	105	59.4%	72	12.0%
5466	IND	X		23	83.3%	13	73.0%	5	15.5%
5478	IND	X		114	82.8%	37	70.5%	17	13.9%
5493	CHN	X		207	82.0%	83	64.6%	30	13.4%
5519	CHN	X		537	83.4%	188	63.4%	89	12.9%
5520	CHN	X	X	246	85.0%	101	60.5%	32	12.6%
5581	CHN	X	X	570	83.3%	217	57.0%	153	11.7%
5584	IND			170	83.1%	53	61.5%	30	12.7%
5585	CHN	X		378	82.9%	145	53.2%	98	13.4%
5607	IND	X		4	80.0%	2	80.0%	22	12.3%
5617	CHN	X		128	85.0%	44	73.5%	28	12.3%
5675	CHN	X		53	85.0%	30	69.7%	6	12.9%
5746	CHN	X	X	132	84.9%	57	70.0%	35	15.1%
5762	IND	X		111	83.6%	41	69.0%	13	10.2%
5781	IND			244	82.7%	49	55.4%	22	12.3%
5803	CHN	X		690	83.2%	272	61.6%	126	12.4%
5809	CHN	X		147	85.0%	78	63.7%	43	14.0%
5868	IND	X		256	83.2%	87	63.5%	41	13.9%
5888	CHN	X	X	764	83.5%	314	55.7%	138	12.7%
5890	CHN	X		87	85.2%	40	69.9%	21	13.2%
5896	IND			164	82.1%	34	68.5%	13	12.5%
5922	CHN	X		58	84.9%	15	52.0%	14	9.7%
5932	CHN	X		62	85.1%	19	71.6%	6	11.0%
5941	CHN	X		558	83.4%	173	62.8%	105	11.7%
5990	IND			52	82.7%	26	61.3%	7	12.2%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		With FUL	
						Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations
A	B	C	D	E	F	G	H	I	J
5899	IND	X		141	84.3%	112	50.1%	57	11.8%
6003	CHN	X	X	134	84.8%	59	72.5%	24	14.4%
6008	IND	X		201	83.1%	53	72.5%	25	13.3%
6028	CHN	X		98	84.9%	40	71.4%	12	17.5%
6042	CHN	X	X	156	84.9%	89	63.1%	40	12.9%
6057	CHN	X	X	822	85.0%	339	62.7%	211	25.3%
6076	IND			178	83.3%	25	79.8%	6	22.2%
6078	CHN	X		141	84.8%	61	68.1%	26	16.1%
6096	IND	X		312	82.0%	105	64.5%	27	17.8%
6127	CHN	X		222	82.2%	114	54.8%	62	13.3%
6151	IND	X		161	82.4%	44	62.9%	19	10.7%
6157	IND	X		36	83.5%	13	61.7%	1	21.4%
6186	INST			5	85.0%	3	14.0%		
6218	IND	X		112	82.3%	35	70.9%	7	18.4%
6251	CHN	X		524	84.8%	184	65.2%	147	23.9%
6256	IND	X		130	83.2%	49	55.5%	32	10.7%
6302	IND	X		75	83.1%	12	55.6%	15	10.8%
6313	IND	X		209	82.8%	75	61.9%	43	12.6%
6331	CHN	X		658	83.3%	213	61.0%	114	12.4%
6337	CHN	X		463	84.9%	154	64.3%	97	22.1%
6389	IND			183	82.3%	33	78.1%	4	16.5%
6394	IND	X		8	82.3%	1	83.3%		
6397	IND	X		232	83.3%	54	66.0%	30	9.1%
6405	IND	X		144	83.0%	49	53.1%	27	13.9%
6420	IND	X		54	83.6%	16	69.3%	12	6.5%
6446	CHN	X		80	85.0%	35	65.1%	13	12.7%
6496	IND			160	83.1%	48	58.0%	25	12.7%
6520	CHN	X	X	728	83.2%	274	57.3%	142	11.9%
6537	CHN	X		222	82.0%	87	60.0%	67	11.5%
6548	CHN	X		165	84.8%	63	74.4%	26	11.4%
6624	IND	X		78	83.2%	14	74.1%	6	25.1%
6637	CHN	X		571	83.4%	208	60.2%	107	11.7%
6679	CHN			323	83.4%	107	43.5%	55	12.1%
6685	CHN	X		683	84.8%	193	61.2%	130	24.2%
6688	IND	X		221	82.5%	119	61.6%	49	13.9%
6701	IND	X		59	82.3%	22	54.0%	24	18.2%
6716	IND	X		488	82.6%	198	63.5%	101	11.7%
6721	CHN	X	X	681	85.0%	248	62.9%	127	23.7%
6729	CHN	X	X	547	83.4%	150	59.9%	95	11.8%
6739	CHN	X	X	202	84.8%	80	66.8%	31	13.1%
6760	CHN	X		385	81.4%	126	70.8%	52	16.7%
6775	IND	X		139	83.4%	11	74.8%	3	5.1%
6807	CHN	X		386	81.5%	94	76.4%	37	15.2%
6815	IND	X		218	82.3%	83	60.1%	34	10.2%
6840	CHN	X	X	246	84.9%	134	66.0%	75	13.4%
6846	CHN	X	X	524	83.2%	179	62.0%	70	11.9%
6853	IND	X		129	83.3%	26	67.7%	3	10.6%
6879	IND	X				5	25.4%	2	3.4%
6896	CHN	X		256	84.9%	140	66.3%	64	13.3%
6899	CHN	X	X	208	84.8%	97	65.8%	52	12.7%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		Number of Observations	Percent of the AWP
						Average Acquisition Cost as Percent of the AWP	Number of Observations		
A	B	C	D	E	F	G	H	I	J
6906	IND	X		56	84.0%	27	71.2%	11	14.6%
6958	IND			205	83.6%	50	62.2%	22	10.7%
6959	IND	X		191	84.0%	63	70.4%	24	11.3%
6993	IND	X		167	83.5%	49	69.6%	18	8.1%
7003	IND	X		116	83.2%	45	46.4%	22	12.6%
7015	CHN	X	X	147	85.1%	60	63.3%	26	12.2%
7053	IND	X		12	82.9%	5	64.4%	3	6.5%
7089	IND	X		244	82.1%	81	48.5%	35	9.8%
7098	CHN			529	82.0%	220	49.9%	102	10.4%
7118	CHN	X		581	84.8%	200	64.1%	117	25.2%
7125	IND	X		175	82.4%	56	68.6%	23	12.7%
7134	IND	X		238	83.8%	65	59.2%	45	11.7%
7195	IND	X		137	82.4%	66	71.9%	24	18.4%
7219	CHN	X		117	85.0%	55	57.8%	27	12.6%
7222	CHN	X	X	100	85.0%	35	66.1%	17	15.8%
7224	CHN			199	83.4%	42	59.6%	29	13.2%
7276	CHN	X		73	84.9%	17	73.0%	5	17.4%
7279	IND	X		61	83.9%	7	57.9%	10	18.3%
7284	CHN	X	X	51	84.8%	16	70.1%	7	17.2%
7299	IND	X		158	82.1%	30	69.6%	18	25.6%
7300	CHN	X	X	692	83.3%	274	56.3%	119	11.4%
7317	CHN	X	X	182	84.9%	76	65.2%	37	11.0%
7348	CHN	X		398	83.2%	142	57.1%	91	12.5%
7351	CHN	X	X	101	85.1%	48	64.5%	23	12.1%
7363	IND	X		79	83.0%	17	75.3%	1	84.6%
7372	IND	X		145	83.1%	49	63.0%	5	7.0%
7378	IND	X		49	83.4%	22	61.1%	17	10.9%
7389	CHN	X	X	226	84.8%	108	64.5%	57	14.4%
7445	IND	X		143	82.9%	47	78.1%	17	13.4%
7483	IND	X		2	80.9%	2	80.0%		
7484	IND	X		200	82.9%	69	69.0%	29	14.0%
7489	CHN	X		674	83.4%	267	62.3%	151	12.8%
7518	CHN	X	X	201	85.0%	83	67.8%	33	13.2%
7526	IND			71	82.5%	26	68.4%	5	20.8%
7536	IND	X				4	52.6%	3	18.8%
7569	CHN	X	X	92	84.9%	31	69.7%	13	10.4%
7582	CHN	X	X	60	85.4%	19	55.5%	10	14.1%
7586	CHN	X	X	572	83.1%	203	57.5%	113	11.0%
7588	CHN	X		96	82.3%	44	69.1%	24	14.8%
7621	IND	X		6	77.6%	3	59.6%		
7637	IND	X		151	83.0%	36	65.9%	14	14.7%
7659	CHN	X		43	85.1%	19	72.8%	9	14.6%
7727	IND	X		55	83.0%	28	78.5%	9	9.3%
7744	IND	X		318	84.1%	108	70.3%	76	10.9%
7749	CHN	X	X	85	85.0%	30	68.0%	13	11.5%
7753	IND	X		121	84.9%	41	75.5%	13	8.4%
7759	IND	X		42	85.6%	13	73.9%	10	15.8%
7765	INST			56	79.6%	23	34.6%	16	11.4%
7810	CHN	X		227	82.2%	86	52.3%	46	11.4%
7831	IND	X		50	82.3%	9	76.1%		

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Internal Invoices		Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		With FUL	
		A	B			C	D	G	H
7839	IND	X		76	85.3%	35	67.5%	18	7.0%
7933	IND	X		247	81.9%	100	68.1%	31	11.2%
7943	IND	X		93	84.0%	26	56.5%	12	13.1%
7967	IND	X		364	82.3%	163	61.4%	59	13.3%
7987	IND	X		94	82.8%	32	73.4%	13	19.9%
8020	CHN	X		350	85.0%	142	61.0%	98	29.2%
8062	CHN			566	81.5%	192	69.5%	61	20.1%
8116	CHN	X		334	82.2%	107	52.8%	65	11.7%
8153	IND	X		163	82.0%	85	59.1%	22	8.7%
8197	CHN	X		560	83.2%	191	60.6%	115	11.3%
8198	CHN	X		62	85.1%	20	65.5%	7	12.5%
8234	INST			19	81.7%	12	43.1%	6	16.3%
8283	CHN	X	X	451	83.0%	150	62.6%	57	9.6%
8299	IND			39	88.2%	7	70.3%	4	15.2%
8301	CHN	X		491	83.2%	165	56.3%	85	13.2%
8310	IND	X		9	80.0%	7	59.5%	1	14.0%
8328	IND			223	82.4%	54	67.1%	15	17.0%
8353	CHN	X		57	84.7%	30	52.5%	11	16.3%
8370	CHN	X	X	158	84.8%	54	68.6%	24	15.2%
8372	IND	X		8	80.4%	2	80.0%		
8377	CHN	X	X	64	85.0%	25	68.6%	7	24.6%
8383	CHN	X		172	84.9%	60	69.8%	19	16.0%
8388	CHN	X		386	83.4%	120	53.3%	59	11.2%
8400	CHN	X	X	567	84.8%	220	60.7%	107	22.3%
8417	IND	X		108	85.2%	36	79.6%	17	9.6%
8469	INST			50	83.2%	36	70.8%	14	6.0%
8479	CHN		X	1,244	85.1%	482	65.2%	258	23.1%
8484	CHN	X		536	83.2%	181	58.6%	106	11.6%
8488	CHN	X		507	85.0%	143	63.2%	104	24.6%
8538	IND	X		78	82.4%	20	71.0%	7	11.7%
8569	IND	X		103	83.8%	35	70.3%	19	10.5%
8586	CHN	X		186	82.1%	63	67.6%	11	20.4%
8591	IND	X				1	85.6%		
8594	CHN	X		1,101	84.7%	341	62.9%	179	22.6%
8611	CHN			641	81.5%	164	64.7%	70	17.2%
8659	CHN	X		176	85.1%	73	67.3%	24	13.6%
8693	IND			283	82.0%	53	70.4%	26	15.6%
8697	INST			79	84.0%	18	47.8%	8	17.8%
8712	CHN	X	X	659	83.3%	247	59.0%	122	12.2%
8749	IND	X		94	82.9%	21	57.4%	23	12.3%
8758	CHN	X	X	227	84.7%	137	66.6%	66	13.7%
8811	CHN	X	X	326	83.3%	152	48.3%	84	12.4%
8857	CHN		X	814	85.0%	281	62.2%	175	22.7%
8864	CHN	X		705	83.2%	220	58.9%	103	11.3%
8897	IND	X		41	82.6%	29	60.0%	10	8.8%
8899	CHN	X		125	84.9%	46	75.7%	16	9.4%
8918	CHN	X		571	83.3%	181	58.5%	94	12.1%
8956	IND	X		98	84.5%	24	81.1%		
8978	CHN	X	X	643	83.2%	267	60.9%	124	11.7%
9000	CHN	X	X	629	83.2%	241	61.1%	116	10.3%

Exhibit 3

Acquisition Cost Summary by Pharmacy
Single Source and Multi-Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement

Assigned Number	Pharmacy Type	Urban	Internal Invoices	Single Source Products		Multi-Source Products			
				Number of Observations	Percent of the AWP	Without FUL		With FUL	
						Average Acquisition Cost as Percent of the AWP	Number of Observations	Average Acquisition Cost as Percent of the AWP	Number of Observations
A	B	C	D	E	F	G	H	I	J
9003	CHN		X	592	84.9%	157	67.4%	121	26.6%
9032	IND	X		77	83.4%	25	68.8%	14	9.1%
9062	IND	X		4	83.8%				
9063	IND	X		110	83.2%	36	72.2%	14	8.4%
9070	CHN	X		573	85.0%	173	59.5%	129	25.3%
9093	IND	X		9	82.4%	3	62.5%	6	21.0%
9112	CHN	X		86	84.7%	42	72.6%	17	14.5%
9150	CHN	X	X	733	83.3%	316	62.9%	157	11.8%
9193	CHN	X		445	83.3%	124	56.4%	78	12.6%
9227	IND	X		5	82.8%	1	83.3%	1	24.2%
9262	IND			206	83.2%	70	70.4%	34	12.7%
9264	IND	X		113	82.5%	64	52.7%	28	14.4%
9267	IND	X		38	83.2%	4	79.1%	1	11.5%
9270	IND	X		57	82.3%	14	79.8%	5	45.3%
9289	CHN	X		418	84.9%	166	64.3%	114	24.7%
9305	CHN	X		191	81.8%	117	55.8%	55	10.7%
9309	CHN	X	X	41	84.7%	15	70.6%	12	13.7%
9314	IND	X		45	84.2%	20	54.9%	20	10.6%
9318	IND	X		141	83.4%	44	56.9%	38	11.9%
9321	IND	X		120	83.4%	39	59.4%	31	11.5%
9376	CHN	X	X	405	84.9%	203	60.0%	104	23.9%
9380	CHN	X		599	85.1%	206	58.7%	130	22.5%
9455	CHN	X	X	478	83.3%	184	58.8%	104	11.2%
9509	IND	X		78	82.2%	17	67.1%	7	16.6%
9521	IND	X		266	84.8%	95	67.1%	54	11.1%
9541	IND			107	82.3%	35	54.9%	13	16.4%
9574	CHN	X	X	180	84.8%	73	65.7%	24	13.1%
9579	IND	X		10	84.3%			6	11.1%
9598	IND	X		135	83.3%	64	64.8%	27	14.2%
9700	IND	X		45	83.0%	9	44.7%	3	19.7%
9705	CHN	X		106	84.9%	58	58.5%	31	13.8%
9712	IND	X		176	82.0%	56	57.2%	18	19.7%
9746	CHN	X		402	83.3%	144	57.1%	107	10.6%
9757	CHN	X	X	240	84.9%	113	67.2%	54	14.2%
9782	IND	X		138	83.1%	22	81.2%	8	18.8%
9784	IND	X		130	82.7%	25	72.2%	2	16.7%
9792	IND	X		132	82.7%	38	53.9%	16	11.5%
9819	CHN	X	X	115	84.9%	46	70.7%	27	11.0%
9905	IND	X		236	82.9%	89	67.5%	27	14.2%
9963	IND	X		137	83.5%	40	65.8%	20	12.9%
9998	CHN	X	X	92	84.5%	40	59.3%	21	11.9%
Number of Stores				487		488		473	
Number of Observations				137,230		49,260		24,966	
Average				83.5%		64.0%		14.6%	
Standard Deviation				1.3%		8.9%		6.1%	
Maximum				88.2%		85.6%		84.6%	
80th Percentile				84.9%		70.4%		17.5%	
Median				83.3%		64.5%		12.9%	
20th Percentile				82.4%		57.9%		11.0%	
Minimum				77.6%		11.4%		3.4%	

Exhibit 4

**Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement**
(Limited to Observations from External Invoices)

NDC Number	Description	No. of Obs.	Actual Cost	Average Acquisition Cost as % of AWP			DP (if applicable)	Acquisition Cost as % of DP
				C	D	E		
00310040260	ACCOLATE 20MG TABLET	259	0.6888	1.0624	83.7%	0.9%		
62856024330	ACIPHEX 20MG TABLET EC	361	3.1572	3.7743	83.7%	0.9%		
64764030114	ACTOS 30MG TABLET	108	3.9178	4.6770	83.8%	0.8%		
64764045124	ACTOS 45MG TABLET	81	4.2405	5.0544	83.7%	0.9%		
0026865151	ADALAT CC 60MG TABLET SA	145	1.7965	2.2364	80.3%	1.6%		
00456067299	AEROBID AEROSOL W/ADAPTER	53	2.0706	2.5809	80.2%	1.5%		
00173067200	AGENERASE 150MG CAPSULE	130	7.9689	9.5728	83.2%	2.8%		
00088110247	ALLEGRA 60MG CAPSULE	21	1.1157	1.3218	84.4%	0.6%		
00023866510	ALPHAGAN 0.2% EYE DROPS	318	0.8620	1.0344	83.3%	1.5%		
61570011201	ALTACE 5MG CAPSULE	181	4.7846	5.9557	80.3%	0.8%		
00039022310	AMARYL 4MG TABLET	96	0.8528	1.0616	80.3%	1.4%		
00025542131	AMBEN 10MG TABLET	169	0.6500	0.7774	83.6%	1.5%		
00088216130	ARAVA 20MG TABLET	146	1.8369	2.203C	83.4%	0.8%		
62956024630	ARICEPT 10MG TABLET	56	1.4909	1.7857	83.5%	1.0%		
62956024530	ARICEPT 5MG TABLET	121	3.4540	4.3455	79.5%	1.6%		
00025142160	ARTHROTEC 75 TABLET EC	154	3.4644	4.3455	79.7%	1.5%		
005970068214	ATROVENT INHALER	132	1.2700	1.5163	83.8%	1.2%		
00029315920	AVANDIA 4MG TABLET	373	2.3212	2.7772	83.5%	1.4%		
0002931593	AVANDIA 4MG TABLET	138	2.0551	2.5565	80.4%	0.9%		
00029315918	AVANDIA 4MG TABLET	29	2.0510	2.5448	80.6%	0.5%		
00029316013	AVANDIA 8MG TABLET	43	2.0350	2.5279	80.5%	0.3%		
00029316020	AVANDIA 8MG TABLET	93	3.7437	4.6576	80.4%	0.8%		
00029316033	AVANDIA 8MG TABLET	68	3.7643	4.6813	80.4%	1.0%		
00027000103	AZONEX ADMIN PACK 30MCG VL	21	18.1756	22.22600	83.6%	0.7%		
00075006037	AZMACORT INHALER	350	2.2263	2.7729	80.3%	1.0%		
50419052115	BETASERON 0.3MG VIAL	2	67.4310	72.0000	93.7%			
00074258660	BLAXIN 50MG TABLET	169	3.0242	3.7650	80.3%	0.8%	3.1705	95.4%
00087081941	BUSPAR 10MG TABLET	91	1.1704	1.4110	83.0%	0.9%		
00087081944	BUSPAR 10MG TABLET	3B	1.1364	1.4015	81.1%	0.5%		

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	Average Actual Acquisition Cost:		Average Acquisition Cost as % of AWP		Standard Deviation	DP (if applicable)	Average Acquisition Cost as % of DP
		No. of Obs.	AWP	D	E			
00087082232	BUSPAR 15MG TABLET	176	1.7561	2.0749	84.6%	0.8%		
00087082233	BUSPAR 15MG TABLET	55	1.7238	2.0719	83.2%	0.8%		
00087081841	BUSPAR 5MG TABLET	46	0.6717	0.8087	83.1%	0.8%		
00310070530	CASODEX 50MG TABLET	39	9.9159	11.9001	83.3%	1.4%		
00597003212	CATAPRES-TTS 2 PATCH	50	13.7785	16.6620	82.7%	2.2%		
00597003334	CATAPRES-TTS 3 PATCH	69	19.3078	23.1272	83.5%	1.3%		
0025152031	CELEBREX 100MG CAPSULE	281	1.1945	1.4302	83.5%	1.0%		
0025152531	CELEBREX 200MG CAPSULE	554	2.0199	2.4207	83.4%	1.0%		
00025152551	CELEBREX 200MG CAPSULE	26	2.0204	2.4200	83.5%	0.4%		
0004025901	CELCEPT 250MG CAPSULE	9	1.9855	2.3903	83.5%	0.7%		
000258851251	CIPRO 250MG TABLET	51	3.1271	3.7621	83.1%	1.7%		
000258851351	CIPRO 500MG TABLET	197	3.6654	4.4039	83.2%	1.1%		
00085112802	CLARITIN 10MG RED TABS	41	2.2813	2.7232	83.8%	0.9%		
00088115003	COBIVIR 200MG TABLET	65	8.2555	9.8512	83.8%	0.6%		
00006095258	COPAXONE 20MG INJECTION KIT	14	25.2505	30.1406	83.8%	0.5%		
00006095254	COZART 50MG TABLET	160	1.0542	1.3157	80.1%	0.5%		
00004027848	CRIXIVAN 400MG CAPSULE	39	1.0546	1.3113	80.4%	1.6%		
00004027842	CYTOGENE 500MG CAPSULE	27	2.1582	2.6851	80.4%	0.8%		
00074621413	DEPAKOTE 250MG TABLET EC	3	6.7539	8.0750	83.6%	0.6%		
00074621453	DEPAKOTE 250MG TABLET EC	126	0.7144	0.8864	80.6%	0.9%		
00074621513	DEPAKOTE 500MG TABLET EC	58	0.7143	0.8664	80.6%	1.2%		
00074621553	DEPAKOTE 500MG TABLET EC	170	1.3116	1.6355	80.2%	1.2%		
00009456402	DETROL 2MG TABLET	49	1.3164	1.6350	80.5%	1.2%		
00049342030	DIULCAN 100MG TABLET	268	1.0638	1.3318	79.9%	1.1%		
00049343030	DIULCAN 200MG TABLET	44	5.9476	7.4686	79.6%	1.6%		
00083400101	DIVAN 150MG CAPSULE	32	9.7862	12.2213	80.1%	1.0%		
00083400001	DIOVAN 80MG CAPSULE	106	1.1252	1.4030	80.2%	1.7%		
00078031505	DIOVAN HCT 150/12.5MG TAB	169	1.0384	1.2936	80.3%	0.9%		
17314850001	DITROPAN XL 5MG TABLETS SA	56	1.1808	1.4710	80.3%	0.8%		
		65	1.8826	2.3683	79.5%	2.2%		

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	Average Acquisition Cost as % of AWP			Average Acquisition Cost as % of AWP			Average Acquisition Cost as % of AWP			
		No. of Acquisitions	Avg. Obs.	Cost	C	D	E	F	G	H	I
50458003605	DURAGESIC 100MCG/HR PATCH	46	32.9053	39.7178	82.6%	3.0%					
50458003505	DURAGESIC 75MCG/HR PATCH	27	26.3957	31.9596	82.6%	2.7%					
00080803601	EFFEXOR XR 150MG CAPSULE SR	79	2.9253	2.5288	80.1%	0.6%					
00080803701	EFFEXOR XR 37.5MG CAPSULE SR	42	1.5621	2.0728	80.2%	0.5%					
00080803801	EFFEXOR XR 75MG CAPSULE SR	150	1.8583	2.3217	80.0%	0.6%					
58406042534	ENAREL 25MG KIT	24	11.35894	141.4875	80.3%	1.0%					
00173047001	EPIVIR 150MG TABLET	82	3.8079	4.5432	83.8%	0.8%					
00002416530	EVISTA 60MG TABLET	166	1.7792	2.1271	83.6%	0.9%					
00004024648	FORTOVASE 200MG SOFTGEL CAP	30	0.9937	1.1886	83.6%	0.5%					
00008093631	FOSAMAX 10MG TABLET	131	1.7413	2.1407	81.4%	1.9%					
00087607111	FOSAMAX 10MG SOFTGEL CAP	140	1.7463	2.1574	81.0%	2.1%					
00087606005	GLUCOPHAGE 500MG TABLET	251	1.1858	1.4218	83.4%	1.0%					
00087606010	GLUCOPHAGE 500MG TABLET	159	0.5740	0.6800	83.2%	1.0%					
00087607005	GLUCOPHAGE 850MG TABLET	271	0.9782	1.1720	82.9%	1.3%					
00006071758	HYZAR 50-12.5 TABLET	80	1.0515	1.3125	80.1%	0.5%					
00006071731	HYZAR 50-12.5 TABLET	32	1.0553	1.3174	80.1%	0.8%					
00173045900	IMITREX 50MG TABLET	209	13.3421	16.0066	83.4%	0.9%					
00173064255	LAMICTAL 100MG TABLET	54	1.8539	2.2056	84.1%	1.5%					
00173053302	LAMICTAL 25MG TABLET	42	1.7310	2.0789	83.6%	1.8%					
00078017605	LESCOL 20MG CAPSULE	123	1.1513	1.3745	83.8%	0.8%					
00045152050	LEVAGUIN 250MG TABLET	26	6.0753	7.3066	83.1%	1.5%					
00045152550	LEVAGUIN 500MG TABLET	152	7.0972	8.5340	83.2%	1.4%					
00071015523	LIPITOR 10MG TABLET	576	1.6433	1.9710	83.4%	1.1%					
00071015623	LIPITOR 20MG TABLET	400	2.5397	3.0474	83.3%	1.1%					
00071015723	LIPITOR 40MG TABLET	143	2.9140	3.4979	83.3%	0.8%					
00083006330	LOTENSIN 10MG TABLET	330	0.7243	0.8665	83.6%	1.0%					
00083007930	LOTENSIN 20MG TABLET	326	0.7249	0.8664	83.7%	1.1%					
00083009430	LOTENSIN 40MG TABLET	147	0.7260	0.8664	83.8%	1.1%					
00083005930	LOTENSIN 5MG TABLET	99	0.7235	0.8671	83.4%	1.5%					

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	No. of Obs.	Average Actual Acquisition Cost	Average AWP	Acquisition Cost as % of AWP	Standard Deviation	Average DP (If applicable)	Average DP (If Cost as % of DP)
			C	D	E	F	G	H
00083226030	LOTREL 50MG CAPSULE	96	1.4635	1.7483	83.7%	0.6%		
00083226530	LOTREL 50MG CAPSULE	104	1.5539	1.8514	83.9%	0.9%		
00149071001	MACROBID 100MG CAPSULE	108	1.3584	1.6259	83.6%	1.3%		
00015050842	MEGACE 40MG/ML CRAL SUSP	103	0.5149	0.6162	83.6%	0.8%		
00078031190	MELACOR 20MG TABLET	62	1.9808	2.4697	80.2%	0.8%	1.9770	100.2%
00085119701	MACALGIN 200U NASAL SPRAY	296	13.0625	15.6383	83.5%	1.3%		
55513053010	NASONEX 50MCG NASAL SPRAY	487	2.6529	3.1682	83.7%	0.8%		
00071080324	NEUROMINT 300MCG/ML VIAL	2	139.2930	180.4000	77.2%			
00071080524	NEUROMINT 100MG CAPSULE	205	0.3877	0.4645	83.5%	1.5%	0.4412	87.5%
00069152063	NEUROMINT 300MG CAPSULE	453	0.9855	1.1610	83.2%	1.4%	1.1029	87.5%
00071080624	NEURONTIN 400MG CAPSULE	146	1.1611	1.3835	83.3%	1.5%	1.3328	87.7%
00069154063	NEURONTIN 100MG CAPSULE	303	1.7435	2.1744	80.2%	1.0%	1.8308	95.2%
00069153063	NORVASC 10MG TABLET	93	1.0951	1.3851	80.2%	0.9%	1.1452	95.3%
00069153072	NORVASC 5MG TABLET	149	1.0909	1.3651	79.9%	1.0%	1.1266	96.6%
00074653322	NORVIR 100MG SOFTGELCAP	148	1.0711	1.3379	80.1%	1.1%	1.1266	95.1%
00062190315	ORTHO TRI-CYCLEN 28 TABLET	212	0.9182	1.0963	83.8%	0.9%	1.6432	95.6%
54396011111	OXANDRIN 2.5MG TABLET	6	3.3393	4.0498	82.5%	0.5%		
59011010310	OXYCONTIN 20MG TABLET SA	63	1.8724	2.3469	79.8%	2.9%		
59011010510	OXYCONTIN 40MG TABLET SA	51	3.3548	4.1706	80.4%	0.6%		
59011010710	OXYCONTIN 80MG TABLETS SA	29	6.3138	7.8537	80.4%	0.7%		
00065027105	PATANOL 0.1% EYE DROPS	249	9.7056	11.7804	82.5%	3.0%		
00029321013	PAXIL 10MG TABLET	309	1.9884	2.3746	83.7%	0.8%		
00029321120	PAXIL 20MG TABLET	401	2.0754	2.4879	83.4%	1.0%		
00029321133	PAXIL 20MG TABLET	40	2.0949	2.4843	84.3%	1.1%		
00029321213	PAXIL 30MG TABLET	164	2.1456	2.5557	83.8%	0.8%		
00029321313	PAXIL 40MG TABLET	213	2.2615	2.7037	83.6%	1.0%		
00060963358	PEPCID 20MG TABLET	191	1.4934	1.8621	80.2%	0.8%	1.4746	101.3%
00006096331	PEPCID 20MG TABLET	31	1.4928	1.8520	80.6%	0.7%	1.4746	101.2%
00006C66382	PEPCID 20MG TABLET	18	1.4782	1.8533	79.8%	0.3%	1.4746	100.2%

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	No. of Obs.	Average Actual Acquisition Cost	Average Acquisition Cost as % of AWP	Average Standard Deviation	DP (if applicable)	Average Acquisition Cost as % of DP	
			C	D	E	F	G	
00006096458	PERCOP 40MG TABLET	42	2.8809	3.6082	79.8%	1.9%	2.6500	101.1%
00006096431	PEPCID 40MG TABLET	13	2.5693	3.5760	80.2%	0.3%	2.8500	100.7%
63653117101	PLAVIX 75MG TABLET	180	2.6705	3.2146	83.1%	0.8%		
83653117106	PLAVIX 75MG TABLET	38	2.6822	3.2146	83.4%	0.5%		
00165009481	PRANDIN 2MG TABLET	85	0.5932	0.8300	83.5%	0.8%		
00003515405	PRAVACHOL 10MG TABLET	39	1.8166	2.2571	80.5%	0.8%	1.9007	95.6%
00003517805	PRAVACHOL 20MG TABLET	283	1.9479	2.4300	80.2%	0.9%	2.0461	95.2%
00003519410	PRAVACHOL 40MG TABLET	210	3.1596	3.9426	80.1%	0.9%	3.3200	95.2%
00046086781	PREMARIN 0.625MG TABLET	128	0.5078	0.6379	79.6%	1.3%		
000300304613	PREMPRO 0.625/2.5MG TABLET	402	0.7940	0.9226	80.0%	0.8%		
00186074231	PREVACID 15MG CAPSULE DR	284	3.1994	3.8274	83.6%	1.1%		
00186074281	PREVACID 30MG CAPSULE DR	402	3.2645	3.9004	83.7%	1.0%		
00186074281	PALOSEC 20MG CAPSULE DR	655	3.0842	3.9893	78.9%	5.3%		
00186074281	PALOSEC 20MG CAPSULE DR	18	3.4146	4.1394	82.5%	1.1%		
004659051771	PRILosec 40MG CAPSULE DR	83	4.9746	5.9400	83.7%	1.0%		
00085113201	PROGRAF 1MG CAPSULE	22	2.3681	2.9571	80.1%	1.0%		
00777310402	PROVENTIL HFA 90MCG INHALER	242	3.8538	4.6053	83.7%	0.9%		
00085125801	PROZAC 10MG PULWUE	131	2.1929	2.6139	83.9%	1.4%		
00777310502	PROZAC 20MG PUL WUE	426	2.2563	2.7138	83.2%	1.3%		
00777310507	PROZAC 20MG PULWUE	4	2.2604	2.6600	85.0%	2.8%		
00186091542	PULMICORT 200MCG TURBHALER	92	1.021626	1.221009	83.7%	0.8%		
00085125802	REBETRON 1000 THERAPY PAK	18	5.794819	683.8900	84.7%	1.8%		
00085124102	REBETRON 1000 THERAPY PAK	9	5.795900	683.8900	84.7%	2.1%		
00085125801	REBETRON 1200 THERAPY PAK	32	5.404892	755.7000	84.8%	1.7%		
00085124101	REBETRON 1200 THERAPY PAK	15	5.39.9053	748.6000	85.5%	1.4%		
00052010530	REMeron 15MG TABLET	127	2.0171	2.4871	81.1%	5.4%		
00082C10730	REMeron 30MG TABLET	158	2.1345	2.5711	83.0%	3.1%		
58468470901	RENAGEL 403MG CAPSULE	31	0.4733	0.5662	83.6%	0.6%		
5045BC30206	RISPERDAL 0.5MG TABLET	68	2.1631	2.5880	83.6%	0.8%		

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	Average			Average			Average		
		No. of Obs.	Actual Acquisition Cost	AWP	Cost as % of AWP	Standard Deviation	DP (If applicable)	DP	Cost as % of DP	
50458030250	RISPERDAL 0.5MG TABLET	A 2	B 2.0662	C 2.5333	D 81.6%	E 2.0%	F G H I	J	K	
50458030006	RISPERDAL 1MG TABLET	139	2.1680	2.6029	83.3%	1.2%				
50458030006	RISPERDAL 1MG TABLET	18	2.1339	2.5540	83.6%	0.4%				
50458030503	RISPERDAL 1MG/ML SOLUTION	22	2.5321	3.1817	82.7%	1.3%				
50458032006	RISPERDAL 2MG TABLET	101	3.5307	4.3375	83.7%	1.2%				
50458032050	RISPERDAL 2MG TABLET	18	3.5821	4.2857	83.6%	0.5%				
50458033006	RISPERDAL 3MG TABLET	94	4.2487	5.0858	83.5%	1.1%				
50458033050	RISPERDAL 3MG TABLET	16	4.2594	5.1014	83.5%	1.1%				
50458035006	RISPERDAL 4MG TABLET	44	5.6602	6.7813	83.5%	0.9%				
00078024115	SANDIMMUNE 100MG CAPSULE	7	5.6558	6.7966	83.2%	0.3%				
00173046400	SEREVENT 21MCG INHALER	371	4.3876	5.2715	83.2%	1.5%				
00310027210	SEROQUEL 100MG TABLET	112	2.1018	2.5308	83.0%	2.1%				
00310027210	SEROQUEL 200MG TABLET	59	3.9898	4.7679	83.7%	0.8%				
00310027510	SEROQUEL 25MG TABLET	71	1.1428	1.3897	82.2%	2.2%				
44087000607	SEROSTIM 5MG VIAL	4	210.6043	252.0000	83.6%					
00087003231	SERZONE 100MG TABLET	122	1.0339	1.2402	83.4%	0.8%				
00087003931	SERZONE 150MG TABLET	131	1.0345	1.24021	83.4%	0.7%				
00006011731	SINGULAIR 10MG TABLET	136	2.0797	2.5898	80.3%	0.5%				
00062546003	SPECTAZOLE 1% CREAM	106	0.5332	0.6362	83.8%	0.9%				
50458029004	SPORANOX 100MG CAPSULE	32	6.0596	7.2448	83.6%	0.5%				
000560047492	SUSTIVA 200MG CAPSULE	51	3.6752	4.3800	83.9%	0.5%				
00574411101	SYNAGIS 100MG VIAL	1	963.6800	1,222.9375	78.8%					
63430006501	TOBI 300MG/5ML SOLUTION	4	7.4024	8.8500	83.7%	0.4%				
00045064165	TOPAMAX 100MG TABLET	69	2.5250	3.0266	83.4%	0.9%				
00045063965	TOPAMAX 25MG TABLET	49	1.0737	1.2886	83.3%	1.3%				
00045065960	ULTRAM 50MG TABLET	259	0.6660	0.7984	83.4%	1.3%				
00045065970	ULTRAM 50MG TABLET	113	0.6663	0.7972	83.6%	1.0%				
00085104901	VANCENASE AQ 8.4MG SPRAY	355	2.5073	2.9896	83.3%	0.8%				
00006007468	VIOXX 12.5MG TABLET	84	2.0370	2.5241	80.7%	1.4%	2.0200	100.8%		
00006011068	VIOXX 25MG TABLET	334	2.0383	2.5236	80.8%	1.5%	2.0200	100.9%		

Exhibit 4

Acquisition Cost Summary by Drug
Top 200 Single Source Drug Products
Study of Medi-Cal Pharmacy Reimbursement
 (Limited to Observations from External Invoices)

NDC Number	Description	No. of Obs.	Average Actual Acquisition Cost	Average AWP	Average Acquisition Cost as % of AWP	Standard Deviation	DP (if applicable)	Average Acquisition Cost as % of DP
			D	E	F	G		H
63010001030	VIRACEPT 250MG TABLET	63	1,8910	2,2560	83.8%	0.8%	3,7301	100.0%
00054464725	VIRAMUNE 200MG TABLET	10	3,9233	4,8715	80.5%	4.7%	3,9207	100.9%
00054464721	VIRAMUNE 200MG TABLET	24	4,0667	4,8715	83.9%	0.4%	4,0563	100.7%
001173013555	WELBUTRIN SR 150MG TAB SA	312	1,2924	1,5497	83.4%	1.3%		
00013830304	XALATAN 0.005% EYE DROPS	431	15,3122	19,0965	80.2%	0.8%		
00003196501	ZERIT 20MG CAPSULE	5	3,7507	4,6626	80.0%	0.6%		
00003196601	ZERIT 30MG CAPSULE	10	3,9508	4,9003	80.6%	0.6%		
00003196701	ZERIT 40MG CAPSULE	73	4,0851	5,0703	80.6%	0.7%		
00173066101	ZIAGEN 300MG TABLET	44	5,1167	6,1052	83.8%	0.6%		
00069308030	ZITHROMAX 600MG TABLET	11	13,0075	16,2110	80.2%	1.2%	13,6513	95.3%
00006073561	ZOCOR 10MG TABLET	55	1,8249	2,2796	80.1%	0.7%	1,8236	100.1%
00006074061	ZOCOR 20MG TABLET	191	3,1843	3,9774	80.1%	0.7%	3,1820	100.1%
000049491066	ZOLEFT 100MG TABLET	130	3,1860	3,9751	80.2%	0.8%	3,1802	100.2%
00002411760	ZYPREXA 10MG TABLET	182	1,9275	2,4098	80.0%	0.9%	2,0288	95.0%
00002411733	ZYPREXA 2.5MG TABLET	258	7,2112	8,6453	83.4%	0.8%		
00002411260	ZYPREXA 5MG TABLET	3	7,2922	8,6440	84.4%	0.5%		
00002411560	ZYPREXA 7.5MG TABLET	98	4,0353	4,8140	83.8%	0.8%		
00002411650	ZYPREXA 10MG TABLET	187	4,7518	5,6861	83.6%	0.9%		
000069551066	ZYRETEC 15MG TABLET	50	4,7730	5,6858	83.5%	0.6%		
		258	1,5345	1,9176	80.0%	0.9%	1,6148	95.0%

Explanation of Columns

- A. National Drug Code Number
- B. Product Description
- C. Number of invoice line items matched.
- D. Average acquisition cost per unit observed in the invoices.
- E: Average of May 2000 and November 2000 AWP per unit weighted by quantity purchased

F: Average acquisition cost as % of AWP.

G: Standard deviation of acquisition cost as a percent of AWP for each invoice line item.

H: Average of May 2000 and November 2000 Direct Price (DP) per unit weighted by quantity purchased (if applicable).

I: Average acquisition cost as % of DP.